



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

**HB5843**

Introduced 2/10/2010, by Rep. Daniel J. Burke and William B. Black

#### SYNOPSIS AS INTRODUCED:

230 ILCS 10/7	from Ch. 120, par. 2407
230 ILCS 10/13	from Ch. 120, par. 2413

Amends the Riverboat Gambling Act. Removes language ending the obligation of owners licensees to make certain payments of 3% of adjusted gross receipts (the impact fee) upon the meeting of specified conditions. Removes language providing for the payment of 15% of the adjusted gross receipts of specified owners licensees from the State Gaming Fund to the Horse Racing Equity Trust Fund and other related provisions.

LRB096 19002 AMC 34391 b

FISCAL NOTE ACT  
MAY APPLY

1 AN ACT concerning gaming.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Riverboat Gambling Act is amended by  
5 changing Sections 7 and 13 as follows:

6 (230 ILCS 10/7) (from Ch. 120, par. 2407)

7 Sec. 7. Owners Licenses.

8 (a) The Board shall issue owners licenses to persons, firms  
9 or corporations which apply for such licenses upon payment to  
10 the Board of the non-refundable license fee set by the Board,  
11 upon payment of a \$25,000 license fee for the first year of  
12 operation and a \$5,000 license fee for each succeeding year and  
13 upon a determination by the Board that the applicant is  
14 eligible for an owners license pursuant to this Act and the  
15 rules of the Board. Beginning December 15, 2008 (the effective  
16 date of Public Act 95-1008) ~~From the effective date of this~~  
17 ~~amendatory Act of the 95th General Assembly until (i) 3 years~~  
18 ~~after the effective date of this amendatory Act of the 95th~~  
19 ~~General Assembly, (ii) the date any organization licensee~~  
20 ~~begins to operate a slot machine or video game of chance under~~  
21 ~~the Illinois Horse Racing Act of 1975 or this Act, (iii) the~~  
22 ~~date that payments begin under subsection (c-5) of Section 13~~  
23 ~~of the Act, or (iv) the wagering tax imposed under Section 13~~

1 ~~of this Act is increased by law to reflect a tax rate that is at~~  
2 ~~least as stringent or more stringent than the tax rate~~  
3 ~~contained in subsection (a-3) of Section 13, whichever occurs~~  
4 ~~first~~, as a condition of licensure and as an alternative source  
5 of payment for those funds payable under subsection (c-5) of  
6 Section 13 of the Riverboat Gambling Act, any owners licensee  
7 that holds or receives its owners license on or after the  
8 effective date of this amendatory Act of the 94th General  
9 Assembly, other than an owners licensee operating a riverboat  
10 with adjusted gross receipts in calendar year 2004 of less than  
11 \$200,000,000, must pay into the Horse Racing Equity Trust Fund,  
12 in addition to any other payments required under this Act, an  
13 amount equal to 3% of the adjusted gross receipts received by  
14 the owners licensee. The payments required under this Section  
15 shall be made by the owners licensee to the State Treasurer no  
16 later than 3:00 o'clock p.m. of the day after the day when the  
17 adjusted gross receipts were received by the owners licensee. A  
18 person, firm or corporation is ineligible to receive an owners  
19 license if:

20 (1) the person has been convicted of a felony under the  
21 laws of this State, any other state, or the United States;

22 (2) the person has been convicted of any violation of  
23 Article 28 of the Criminal Code of 1961, or substantially  
24 similar laws of any other jurisdiction;

25 (3) the person has submitted an application for a  
26 license under this Act which contains false information;

1 (4) the person is a member of the Board;

2 (5) a person defined in (1), (2), (3) or (4) is an  
3 officer, director or managerial employee of the firm or  
4 corporation;

5 (6) the firm or corporation employs a person defined in  
6 (1), (2), (3) or (4) who participates in the management or  
7 operation of gambling operations authorized under this  
8 Act;

9 (7) (blank); or

10 (8) a license of the person, firm or corporation issued  
11 under this Act, or a license to own or operate gambling  
12 facilities in any other jurisdiction, has been revoked.

13 The Board is expressly prohibited from making changes to  
14 the requirement that licensees make payment into the Horse  
15 Racing Equity Trust Fund without the express authority of the  
16 Illinois General Assembly and making any other rule to  
17 implement or interpret this amendatory Act of the 95th General  
18 Assembly. For the purposes of this paragraph, "rules" is given  
19 the meaning given to that term in Section 1-70 of the Illinois  
20 Administrative Procedure Act.

21 (b) In determining whether to grant an owners license to an  
22 applicant, the Board shall consider:

23 (1) the character, reputation, experience and  
24 financial integrity of the applicants and of any other or  
25 separate person that either:

26 (A) controls, directly or indirectly, such

1 applicant, or

2 (B) is controlled, directly or indirectly, by such  
3 applicant or by a person which controls, directly or  
4 indirectly, such applicant;

5 (2) the facilities or proposed facilities for the  
6 conduct of riverboat gambling;

7 (3) the highest prospective total revenue to be derived  
8 by the State from the conduct of riverboat gambling;

9 (4) the extent to which the ownership of the applicant  
10 reflects the diversity of the State by including minority  
11 persons and females and the good faith affirmative action  
12 plan of each applicant to recruit, train and upgrade  
13 minority persons and females in all employment  
14 classifications;

15 (5) the financial ability of the applicant to purchase  
16 and maintain adequate liability and casualty insurance;

17 (6) whether the applicant has adequate capitalization  
18 to provide and maintain, for the duration of a license, a  
19 riverboat;

20 (7) the extent to which the applicant exceeds or meets  
21 other standards for the issuance of an owners license which  
22 the Board may adopt by rule; and

23 (8) The amount of the applicant's license bid.

24 (c) Each owners license shall specify the place where  
25 riverboats shall operate and dock.

26 (d) Each applicant shall submit with his application, on

1 forms provided by the Board, 2 sets of his fingerprints.

2 (e) The Board may issue up to 10 licenses authorizing the  
3 holders of such licenses to own riverboats. In the application  
4 for an owners license, the applicant shall state the dock at  
5 which the riverboat is based and the water on which the  
6 riverboat will be located. The Board shall issue 5 licenses to  
7 become effective not earlier than January 1, 1991. Three of  
8 such licenses shall authorize riverboat gambling on the  
9 Mississippi River, or, with approval by the municipality in  
10 which the riverboat was docked on August 7, 2003 and with Board  
11 approval, be authorized to relocate to a new location, in a  
12 municipality that (1) borders on the Mississippi River or is  
13 within 5 miles of the city limits of a municipality that  
14 borders on the Mississippi River and (2), on August 7, 2003,  
15 had a riverboat conducting riverboat gambling operations  
16 pursuant to a license issued under this Act; one of which shall  
17 authorize riverboat gambling from a home dock in the city of  
18 East St. Louis. One other license shall authorize riverboat  
19 gambling on the Illinois River south of Marshall County. The  
20 Board shall issue one additional license to become effective  
21 not earlier than March 1, 1992, which shall authorize riverboat  
22 gambling on the Des Plaines River in Will County. The Board may  
23 issue 4 additional licenses to become effective not earlier  
24 than March 1, 1992. In determining the water upon which  
25 riverboats will operate, the Board shall consider the economic  
26 benefit which riverboat gambling confers on the State, and

1 shall seek to assure that all regions of the State share in the  
2 economic benefits of riverboat gambling.

3 In granting all licenses, the Board may give favorable  
4 consideration to economically depressed areas of the State, to  
5 applicants presenting plans which provide for significant  
6 economic development over a large geographic area, and to  
7 applicants who currently operate non-gambling riverboats in  
8 Illinois. The Board shall review all applications for owners  
9 licenses, and shall inform each applicant of the Board's  
10 decision. The Board may grant an owners license to an applicant  
11 that has not submitted the highest license bid, but if it does  
12 not select the highest bidder, the Board shall issue a written  
13 decision explaining why another applicant was selected and  
14 identifying the factors set forth in this Section that favored  
15 the winning bidder.

16 In addition to any other revocation powers granted to the  
17 Board under this Act, the Board may revoke the owners license  
18 of a licensee which fails to begin conducting gambling within  
19 15 months of receipt of the Board's approval of the application  
20 if the Board determines that license revocation is in the best  
21 interests of the State.

22 (f) The first 10 owners licenses issued under this Act  
23 shall permit the holder to own up to 2 riverboats and equipment  
24 thereon for a period of 3 years after the effective date of the  
25 license. Holders of the first 10 owners licenses must pay the  
26 annual license fee for each of the 3 years during which they

1 are authorized to own riverboats.

2 (g) Upon the termination, expiration, or revocation of each  
3 of the first 10 licenses, which shall be issued for a 3 year  
4 period, all licenses are renewable annually upon payment of the  
5 fee and a determination by the Board that the licensee  
6 continues to meet all of the requirements of this Act and the  
7 Board's rules. However, for licenses renewed on or after May 1,  
8 1998, renewal shall be for a period of 4 years, unless the  
9 Board sets a shorter period.

10 (h) An owners license shall entitle the licensee to own up  
11 to 2 riverboats. A licensee shall limit the number of gambling  
12 participants to 1,200 for any such owners license. A licensee  
13 may operate both of its riverboats concurrently, provided that  
14 the total number of gambling participants on both riverboats  
15 does not exceed 1,200. Riverboats licensed to operate on the  
16 Mississippi River and the Illinois River south of Marshall  
17 County shall have an authorized capacity of at least 500  
18 persons. Any other riverboat licensed under this Act shall have  
19 an authorized capacity of at least 400 persons.

20 (i) A licensed owner is authorized to apply to the Board  
21 for and, if approved therefor, to receive all licenses from the  
22 Board necessary for the operation of a riverboat, including a  
23 liquor license, a license to prepare and serve food for human  
24 consumption, and other necessary licenses. All use, occupation  
25 and excise taxes which apply to the sale of food and beverages  
26 in this State and all taxes imposed on the sale or use of

1 tangible personal property apply to such sales aboard the  
2 riverboat.

3 (j) The Board may issue or re-issue a license authorizing a  
4 riverboat to dock in a municipality or approve a relocation  
5 under Section 11.2 only if, prior to the issuance or  
6 re-issuance of the license or approval, the governing body of  
7 the municipality in which the riverboat will dock has by a  
8 majority vote approved the docking of riverboats in the  
9 municipality. The Board may issue or re-issue a license  
10 authorizing a riverboat to dock in areas of a county outside  
11 any municipality or approve a relocation under Section 11.2  
12 only if, prior to the issuance or re-issuance of the license or  
13 approval, the governing body of the county has by a majority  
14 vote approved of the docking of riverboats within such areas.

15 (Source: P.A. 94-667, eff. 8-23-05; 94-804, eff. 5-26-06;  
16 95-1008, eff. 12-15-08.)

17 (230 ILCS 10/13) (from Ch. 120, par. 2413)

18 Sec. 13. Wagering tax; rate; distribution.

19 (a) Until January 1, 1998, a tax is imposed on the adjusted  
20 gross receipts received from gambling games authorized under  
21 this Act at the rate of 20%.

22 (a-1) From January 1, 1998 until July 1, 2002, a privilege  
23 tax is imposed on persons engaged in the business of conducting  
24 riverboat gambling operations, based on the adjusted gross  
25 receipts received by a licensed owner from gambling games

1 authorized under this Act at the following rates:

2 15% of annual adjusted gross receipts up to and  
3 including \$25,000,000;

4 20% of annual adjusted gross receipts in excess of  
5 \$25,000,000 but not exceeding \$50,000,000;

6 25% of annual adjusted gross receipts in excess of  
7 \$50,000,000 but not exceeding \$75,000,000;

8 30% of annual adjusted gross receipts in excess of  
9 \$75,000,000 but not exceeding \$100,000,000;

10 35% of annual adjusted gross receipts in excess of  
11 \$100,000,000.

12 (a-2) From July 1, 2002 until July 1, 2003, a privilege tax  
13 is imposed on persons engaged in the business of conducting  
14 riverboat gambling operations, other than licensed managers  
15 conducting riverboat gambling operations on behalf of the  
16 State, based on the adjusted gross receipts received by a  
17 licensed owner from gambling games authorized under this Act at  
18 the following rates:

19 15% of annual adjusted gross receipts up to and  
20 including \$25,000,000;

21 22.5% of annual adjusted gross receipts in excess of  
22 \$25,000,000 but not exceeding \$50,000,000;

23 27.5% of annual adjusted gross receipts in excess of  
24 \$50,000,000 but not exceeding \$75,000,000;

25 32.5% of annual adjusted gross receipts in excess of  
26 \$75,000,000 but not exceeding \$100,000,000;

1           37.5% of annual adjusted gross receipts in excess of  
2           \$100,000,000 but not exceeding \$150,000,000;

3           45% of annual adjusted gross receipts in excess of  
4           \$150,000,000 but not exceeding \$200,000,000;

5           50% of annual adjusted gross receipts in excess of  
6           \$200,000,000.

7           (a-3) Beginning July 1, 2003, a privilege tax is imposed on  
8 persons engaged in the business of conducting riverboat  
9 gambling operations, other than licensed managers conducting  
10 riverboat gambling operations on behalf of the State, based on  
11 the adjusted gross receipts received by a licensed owner from  
12 gambling games authorized under this Act at the following  
13 rates:

14           15% of annual adjusted gross receipts up to and  
15 including \$25,000,000;

16           27.5% of annual adjusted gross receipts in excess of  
17 \$25,000,000 but not exceeding \$37,500,000;

18           32.5% of annual adjusted gross receipts in excess of  
19 \$37,500,000 but not exceeding \$50,000,000;

20           37.5% of annual adjusted gross receipts in excess of  
21 \$50,000,000 but not exceeding \$75,000,000;

22           45% of annual adjusted gross receipts in excess of  
23 \$75,000,000 but not exceeding \$100,000,000;

24           50% of annual adjusted gross receipts in excess of  
25 \$100,000,000 but not exceeding \$250,000,000;

26           70% of annual adjusted gross receipts in excess of

1           \$250,000,000.

2           An amount equal to the amount of wagering taxes collected  
3 under this subsection (a-3) that are in addition to the amount  
4 of wagering taxes that would have been collected if the  
5 wagering tax rates under subsection (a-2) were in effect shall  
6 be paid into the Common School Fund.

7           The privilege tax imposed under this subsection (a-3) shall  
8 no longer be imposed beginning on the earlier of (i) July 1,  
9 2005; (ii) the first date after June 20, 2003 that riverboat  
10 gambling operations are conducted pursuant to a dormant  
11 license; or (iii) the first day that riverboat gambling  
12 operations are conducted under the authority of an owners  
13 license that is in addition to the 10 owners licenses initially  
14 authorized under this Act. For the purposes of this subsection  
15 (a-3), the term "dormant license" means an owners license that  
16 is authorized by this Act under which no riverboat gambling  
17 operations are being conducted on June 20, 2003.

18           (a-4) Beginning on the first day on which the tax imposed  
19 under subsection (a-3) is no longer imposed, a privilege tax is  
20 imposed on persons engaged in the business of conducting  
21 riverboat gambling operations, other than licensed managers  
22 conducting riverboat gambling operations on behalf of the  
23 State, based on the adjusted gross receipts received by a  
24 licensed owner from gambling games authorized under this Act at  
25 the following rates:

26           15% of annual adjusted gross receipts up to and

1 including \$25,000,000;

2 22.5% of annual adjusted gross receipts in excess of  
3 \$25,000,000 but not exceeding \$50,000,000;

4 27.5% of annual adjusted gross receipts in excess of  
5 \$50,000,000 but not exceeding \$75,000,000;

6 32.5% of annual adjusted gross receipts in excess of  
7 \$75,000,000 but not exceeding \$100,000,000;

8 37.5% of annual adjusted gross receipts in excess of  
9 \$100,000,000 but not exceeding \$150,000,000;

10 45% of annual adjusted gross receipts in excess of  
11 \$150,000,000 but not exceeding \$200,000,000;

12 50% of annual adjusted gross receipts in excess of  
13 \$200,000,000.

14 (a-8) Riverboat gambling operations conducted by a  
15 licensed manager on behalf of the State are not subject to the  
16 tax imposed under this Section.

17 (a-10) The taxes imposed by this Section shall be paid by  
18 the licensed owner to the Board not later than 3:00 o'clock  
19 p.m. of the day after the day when the wagers were made.

20 (a-15) If the privilege tax imposed under subsection (a-3)  
21 is no longer imposed pursuant to item (i) of the last paragraph  
22 of subsection (a-3), then by June 15 of each year, each owners  
23 licensee, other than an owners licensee that admitted 1,000,000  
24 persons or fewer in calendar year 2004, must, in addition to  
25 the payment of all amounts otherwise due under this Section,  
26 pay to the Board a reconciliation payment in the amount, if

1 any, by which the licensed owner's base amount exceeds the  
2 amount of net privilege tax paid by the licensed owner to the  
3 Board in the then current State fiscal year. A licensed owner's  
4 net privilege tax obligation due for the balance of the State  
5 fiscal year shall be reduced up to the total of the amount paid  
6 by the licensed owner in its June 15 reconciliation payment.  
7 The obligation imposed by this subsection (a-15) is binding on  
8 any person, firm, corporation, or other entity that acquires an  
9 ownership interest in any such owners license. The obligation  
10 imposed under this subsection (a-15) terminates on the earliest  
11 of: (i) July 1, 2007, (ii) the first day after the effective  
12 date of this amendatory Act of the 94th General Assembly that  
13 riverboat gambling operations are conducted pursuant to a  
14 dormant license, (iii) the first day that riverboat gambling  
15 operations are conducted under the authority of an owners  
16 license that is in addition to the 10 owners licenses initially  
17 authorized under this Act, or (iv) the first day that a  
18 licensee under the Illinois Horse Racing Act of 1975 conducts  
19 gaming operations with slot machines or other electronic gaming  
20 devices. The Board must reduce the obligation imposed under  
21 this subsection (a-15) by an amount the Board deems reasonable  
22 for any of the following reasons: (A) an act or acts of God,  
23 (B) an act of bioterrorism or terrorism or a bioterrorism or  
24 terrorism threat that was investigated by a law enforcement  
25 agency, or (C) a condition beyond the control of the owners  
26 licensee that does not result from any act or omission by the

1 owners licensee or any of its agents and that poses a hazardous  
2 threat to the health and safety of patrons. If an owners  
3 licensee pays an amount in excess of its liability under this  
4 Section, the Board shall apply the overpayment to future  
5 payments required under this Section.

6 For purposes of this subsection (a-15):

7 "Act of God" means an incident caused by the operation of  
8 an extraordinary force that cannot be foreseen, that cannot be  
9 avoided by the exercise of due care, and for which no person  
10 can be held liable.

11 "Base amount" means the following:

12 For a riverboat in Alton, \$31,000,000.

13 For a riverboat in East Peoria, \$43,000,000.

14 For the Empress riverboat in Joliet, \$86,000,000.

15 For a riverboat in Metropolis, \$45,000,000.

16 For the Harrah's riverboat in Joliet, \$114,000,000.

17 For a riverboat in Aurora, \$86,000,000.

18 For a riverboat in East St. Louis, \$48,500,000.

19 For a riverboat in Elgin, \$198,000,000.

20 "Dormant license" has the meaning ascribed to it in  
21 subsection (a-3).

22 "Net privilege tax" means all privilege taxes paid by a  
23 licensed owner to the Board under this Section, less all  
24 payments made from the State Gaming Fund pursuant to subsection  
25 (b) of this Section.

26 The changes made to this subsection (a-15) by Public Act

1 94-839 are intended to restate and clarify the intent of Public  
2 Act 94-673 with respect to the amount of the payments required  
3 to be made under this subsection by an owners licensee to the  
4 Board.

5 (b) Until January 1, 1998, 25% of the tax revenue deposited  
6 in the State Gaming Fund under this Section shall be paid,  
7 subject to appropriation by the General Assembly, to the unit  
8 of local government which is designated as the home dock of the  
9 riverboat. Beginning January 1, 1998, from the tax revenue  
10 deposited in the State Gaming Fund under this Section, an  
11 amount equal to 5% of adjusted gross receipts generated by a  
12 riverboat shall be paid monthly, subject to appropriation by  
13 the General Assembly, to the unit of local government that is  
14 designated as the home dock of the riverboat. From the tax  
15 revenue deposited in the State Gaming Fund pursuant to  
16 riverboat gambling operations conducted by a licensed manager  
17 on behalf of the State, an amount equal to 5% of adjusted gross  
18 receipts generated pursuant to those riverboat gambling  
19 operations shall be paid monthly, subject to appropriation by  
20 the General Assembly, to the unit of local government that is  
21 designated as the home dock of the riverboat upon which those  
22 riverboat gambling operations are conducted.

23 (c) Appropriations, as approved by the General Assembly,  
24 may be made from the State Gaming Fund to the Department of  
25 Revenue and the Department of State Police for the  
26 administration and enforcement of this Act and the Video Gaming

1 Act, or to the Department of Human Services for the  
2 administration of programs to treat problem gambling.

3 (c-5) (Blank). ~~Before May 26, 2006 (the effective date of~~  
4 ~~Public Act 94-804) and beginning on the effective date of this~~  
5 ~~amendatory Act of the 95th General Assembly, unless any~~  
6 ~~organization licensee under the Illinois Horse Racing Act of~~  
7 ~~1975 begins to operate a slot machine or video game of chance~~  
8 ~~under the Illinois Horse Racing Act of 1975 or this Act, after~~  
9 ~~the payments required under subsections (b) and (c) have been~~  
10 ~~made, an amount equal to 15% of the adjusted gross receipts of~~  
11 ~~(1) an owners licensee that relocates pursuant to Section 11.2,~~  
12 ~~(2) an owners licensee conducting riverboat gambling~~  
13 ~~operations pursuant to an owners license that is initially~~  
14 ~~issued after June 25, 1999, or (3) the first riverboat gambling~~  
15 ~~operations conducted by a licensed manager on behalf of the~~  
16 ~~State under Section 7.3, whichever comes first, shall be paid~~  
17 ~~from the State Gaming Fund into the Horse Racing Equity Fund.~~

18 (c-10) (Blank). ~~Each year the General Assembly shall~~  
19 ~~appropriate from the General Revenue Fund to the Education~~  
20 ~~Assistance Fund an amount equal to the amount paid into the~~  
21 ~~Horse Racing Equity Fund pursuant to subsection (c-5) in the~~  
22 ~~prior calendar year.~~

23 (c-15) After the payments required under subsections (b)  
24 ~~and~~, (c), ~~and (c-5)~~ have been made, an amount equal to 2% of  
25 the adjusted gross receipts of (1) an owners licensee that  
26 relocates pursuant to Section 11.2, (2) an owners licensee

1 conducting riverboat gambling operations pursuant to an owners  
2 license that is initially issued after June 25, 1999, or (3)  
3 the first riverboat gambling operations conducted by a licensed  
4 manager on behalf of the State under Section 7.3, whichever  
5 comes first, shall be paid, subject to appropriation from the  
6 General Assembly, from the State Gaming Fund to each home rule  
7 county with a population of over 3,000,000 inhabitants for the  
8 purpose of enhancing the county's criminal justice system.

9 (c-20) Each year the General Assembly shall appropriate  
10 from the General Revenue Fund to the Education Assistance Fund  
11 an amount equal to the amount paid to each home rule county  
12 with a population of over 3,000,000 inhabitants pursuant to  
13 subsection (c-15) in the prior calendar year.

14 (c-25) After the payments required under subsections (b),  
15 (c), ~~(c-5)~~ and (c-15) have been made, an amount equal to 2% of  
16 the adjusted gross receipts of (1) an owners licensee that  
17 relocates pursuant to Section 11.2, (2) an owners licensee  
18 conducting riverboat gambling operations pursuant to an owners  
19 license that is initially issued after June 25, 1999, or (3)  
20 the first riverboat gambling operations conducted by a licensed  
21 manager on behalf of the State under Section 7.3, whichever  
22 comes first, shall be paid from the State Gaming Fund to  
23 Chicago State University.

24 (d) From time to time, the Board shall transfer the  
25 remainder of the funds generated by this Act into the Education  
26 Assistance Fund, created by Public Act 86-0018, of the State of

1 Illinois.

2 (e) Nothing in this Act shall prohibit the unit of local  
3 government designated as the home dock of the riverboat from  
4 entering into agreements with other units of local government  
5 in this State or in other states to share its portion of the  
6 tax revenue.

7 (f) To the extent practicable, the Board shall administer  
8 and collect the wagering taxes imposed by this Section in a  
9 manner consistent with the provisions of Sections 4, 5, 5a, 5b,  
10 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the  
11 Retailers' Occupation Tax Act and Section 3-7 of the Uniform  
12 Penalty and Interest Act.

13 (Source: P.A. 95-331, eff. 8-21-07; 95-1008, eff. 12-15-08;  
14 96-37, eff. 7-13-09.)